# Chapter 22.—Imperial Departments.


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## Imperial Departments defined.

**409.** The name "Imperial Department" is here given to certain departments whose operations extend over stveral provinces, and whose accounts it is found convenient to collect under the charge of a single accounting officer, namely, the Comptroller of India Treasuries. Payments to officers of such departments are made under authority from that officer. The following departments are included in this designation:—

Survey of India;
Northern India Salt Department;
Meteorological Department;
~~Civil Veterinary and Horse-breeding Department;~~ (*a*)
Archæological Surveys;
Geological Survey and Museums;
Central Criminal Intelligence Department;
Imperial Service Troops;
Imperial Cadet Corps.

NOTE.—Receipts on account of Baragora Salt manufactured at Kharagoda in the district of Ahmedabad are finally adjusted in the accounts of the Accountant General, Bombay, but the transactions of the department are otherwise treated like those of Imperial Departments.

## Survey of India.

*N.B.*—In the following rules "Surveyor General" means the account branch of the Surveyor General's Office, whether it is under the Surveyor General's personal charge, or administered by a Deputy or an Assistant under his orders, including the Superintendent, Trigonometrical Surveys.

### *Provision of Funds.*

**410.** The Surveyor General will, at the beginning of each year, draw up a statement in Form 57, showing the budget estimate for fixed and other charges for survey parties. A limit will be fixed at 20 per cent. above the total budget estimate (without reference to the distribu-

(*a*) So far as the charges mentioned in Article 432A are concerned.

tion among the various parties), against which payment orders for fixed charges and letters of credit for other charges will be issued by the Comptroller, India Treasuries, on the motion of the Surveyor General, on the understanding that the Surveyor General holds himself responsible that the budget limit is not exceeded in the actual expenditure—excepting, of course, when an excess has been specially sanctioned by Government. If any payment orders or letters of credit, after being once issued, are found not to be required, the Surveyor General will inform the Comptroller of India Treasuries, in order that he may cancel them and not reckon them against the fixed limit.

*Fixed Charges—Salary Bills.*

**411.** (*a*) In respect of the salaries and local allowances of gazetted officers and their establishments—herein called "fixed charges"—the Surveyor General will inform the Comptroller, India Treasuries, quarterly of the total authorized amounts payable by Treasury Officers from month to month, together with the names of the treasuries from which they should be made payable. Alterations made by the Surveyor General in his estimates will be notified by the Surveyor General to the Comptroller, India Treasuries, and, through the proper channel, to Treasury Officers. These estimates will lapse at the end of the month next following the quarter for which issued.

(*b*) The Comptroller, India Treasuries, will communicate this estimate of fixed charges to the Accountants General concerned, who will inform the Treasury Officers under them of the amounts payable on account of salaries and establishment bills. Treasury Officers will pay all such bills on presentation, according to the Surveyor General's estimates, and forward them as vouchers with their treasury accounts.

1. Net amounts only will be charged in the treasury accounts, even when payments are made at a treasury in Madras. Adjustments to credit of service funds will be made by the Comptroller, India Treasuries.

2. In cases when a survey party or gazetted officer or an officer in charge of a party is transferred from one province or district to another, and no notice of such transfer has been given by the Accountant General to the Treasury Officer of the latter, the pay-bill of the party or officer may be cashed at the treasury of the district to which it or he is transferred, on presentation of the bill, accompanied by a last-pay certificate. The vouchers will accompany the bi-monthly lists of payments to be forwarded by the Treasury Officers to the Accountants General.

3. When a survey party or officer is detained in a district for a longer time than was originally notified, the Treasury Officer may, on a certificate to that effect from the Officer in charge of the party, cash the bills for fixed charges for one month in addition to the advices he has received.

*Other Charges—Letters of Credit.*

**412.** (*a*) For the payment of other charges—namely, travelling allowances of gazetted officers and of establishments and contingent expenditure, officers in charge of parties will be supplied with funds by means of letters of credit issued by the Comptroller, India Treasuries, on application of the Surveyor General in favour of the officer in charge of a specified party. A letter of credit lapses at the end of the month next following the period for which it is issued.

Article 411 (*b*), Note 1, page 186—

*Add the following after* "Madras" *in the second line:—*

(But see Article 317, Note 2.)

*Page 187.—*

*Insert the following as Article 413A :—*

**413A.** Permanent advances required by officers in charge of Survey parties, etc., will be sanctioned from time to time by the Surveyor General. They will be drawn from treasuries by officers in charge of parties, etc., on simple receipts in the form prescribed in Article 411A, supported by a copy of the Surveyor General's sanction, which should be attested either by the officer himself or by some other gazetted officer.

*Page 187, Article 414.—*

*In the 2nd and 3rd lines of this article delete* "Surveyor General" *and substitute* "Administrative officer."

*Page 187, Article 415.—*

*For the words* "Surveyor General" *in lines 4 and 5 substitute* "Administrative officer concerned."

[*20th List—2-1-18.*]

*Page 187.—*

*Cancel the headings "Disposal of objections" "Sale of Maps" and "Repair of Survey Stations" above Articles 415, 416 and 417 respectively.*

[*30th List—2-1-18.*]

(*b*) The money will be drawn from the treasury, as required, upon receipts signed by the officer in charge of the party, as follows:—

"Received from the officer in charge of the————treasury Rupees (in words), to be accounted for by me to the Comptroller, India Treasuries, in part of letter of credit No.————.

Signed.

(Survey rank.)

*Officer in charge of No. Party.*"

Dated

R

**413.** A special letter of credit may be applied for in favour of an officer who is organising a party, or conveying it from one place to another. These letters of credit are available for one month from date of issue.

**414.** A survey officer drawing money under a letter of credit submits a monthly account to the Surveyor General with the contingent and travelling allowance bills. If the Surveyor General approves the account, he will enface it "approved" and sign it. If he raises any objection, he will note the objection in the account, or on an accompanying paper, and take any necessary action. The account itself, thus enfaced, with all vouchers, he will send on to the Comptroller, India Treasuries.

*Disposal of Objections.*

**415.** Objections raised by the Comptroller, India Treasuries, in auditing the survey parties' accounts will be communicated in an Objection Statement, one for each party. The Objection Statement will be sent through the Surveyor General, and not direct to the party; and will be similarly returned through the Surveyor General.

*Sale of Maps.*

**416.** The agents for the sale of maps of the Survey Department will pay the sale proceeds of the maps into the nearest Government treasury, obtaining receipts. They will forward these receipts to the Surveyor General, who will send to the Comptroller, India Treasuries, every month a list of the payments made, giving the details by treasuries. Treasury Officers will credit the amounts so received as receipts of the Survey Department, on account of the sale proceeds of maps.

*Repair of Survey Stations.*

**417.** The Surveyor General has furnished to all District Officers and Political Agents lists of the survey stations of the Great Trigonometrical Survey under their charge, and they are authorized to expend, for the protection of each station, a sum not exceeding on an average R4 a year; outlay in excess of this amount should not be incurred without special authority of the Superintendent, Trigonometrical Surveys. Payment should be made on a receipted bill, accompanied by a separate

receipt. The bill should be sent by the Treasury Officer to the Superintendent, Trigonometrical Surveys at Dehra Dun, who will countersign and transmit it to the Comptroller, India Treasuries: the separate receipt will support the charge in the district accounts.

NOTE.—To facilitate check in the office of the Comptroller of India Treasuries, a note should be made in red ink on the separate receipt of the amount paid on account of each station (when the receipt is in a lump sum), and the date on which it is paid at the treasury should be recorded on the receipted bill.

## Northern India Salt Department.

### *Receipts.*

**418.** The receipt of revenue directly by officers of this department is to be restricted as far as possible; but when any revenue is so received, they are required to pay it into the treasury without any diminution. Each remittance will be entered in a pass-book and accompanied by a chalán, both of which will be receipted by the Treasury Officer or Accountant in accordance with the rules in Chapter 1.

**419.** Traders and others will pay into any authorised treasury or sub-treasury or into any post office which has been specially appointed in this behalf by the Director General of Posts and Telegraphs, the duty payable on the salt they require, together with its price, the price including the cost of the salt and all charges made in connection with bagging, weighting, loading and despatching it; when payments are made into the treasury direct, they will be credited to the "Northern India Salt Department." The Treasury Officer will send daily an advice of such credits to the Salt Revenue Officer concerned. At the end of each month each Treasury Officer will send to the Salt Revenue Officer concerned a statement in Form 58B of all such receipts brought to account during the month and a check statement in Form 58A. In the case of payments into the Post Office it will receive the money and render the accounts in a similar way to the treasury, but the Post Office will levy from the traders a charge of 2 annas (subject to a minimum fee of 10 annas in respect of each indent) per cent. on the money paid in by them.

### *Deposits.*

**420.** Money paid in as a deposit will not be credited to the Northern India Salt Revenue Department, but to Revenue Deposits as a deposit of the Salt Revenue Officer; and repayment will be made on repayment orders signed by the officer through whom the credit is made.

### *Monthly Statements, etc.*

**421.** At the end of every month the Salt Revenue Officer will prepare a consolidated receipt for all the remittances made by him during the month, giving details of heads, and this he will send with his pass-book to the Treasury Officer, who will verify the entries in the pass-book, sign it and the consolidated receipt, and return them to the Salt Revenue Officer. The Treasury Officer will prepare monthly a schedule in Form

59 of revenue received (excluding deposits) and forward it to the Accountant General along with his cash account.

*Charges—Letters of Credit.*

**422.** The Commissioner of Northern India Salt Revenue will furnish the Comptroller of India Treasuries at the beginning of each year with a statement showing the sums to be drawn from each treasury by each officer of the department. The Comptroller, India Treasuries, will issue letters of credit accordingly on the several treasuries mentioned.

**423.** Treasury Officers will record on the letters of credit under their initials the monthly totals of sums drawn against them. The letters of credit lapse at the close of the financial year. At the end of each month the Treasury Officer will furnish the Salt Revenue Officers with a memorandum of payments made during the month.

**424.** (*a*) Money will be drawn from treasuries on presentation of establishment, travelling allowance, and contingent bills countersigned by the officer named in the letter of credit.

(*b*) Repayment on account of seizure shares of confiscation and double duty will be made on bills countersigned by the Commissioner of Northern India Salt Revenue and receipted by the payee.

(*c*) Money required for expenditure from departmental funds will also be drawn from the treasury on payment orders.

*Internal Branch Revenue.*

**425.** Revenue realized by officers of this branch will be remitted at once to the nearest treasury or sub-treasury. A consolidated receipt will be prepared monthly by the Salt Revenue Officer, who will send it with the receipted chalâns to the Treasury Officer for signature and return.

## Bombay Baragora Salt.

**425A.** The duty and other charges for the purchase of Baragora salt may be received at all districts and sub-treasuries of the United Provinces of Agra and Oudh, the Central Provinces, Central India and Rajputana, and should be taken in the treasury accounts to the head of account "Bombay Salt Department." The payments into the treasury should be accompanied by indents in the prescribed form for the quantity of salt to be delivered, and these indents should be submitted by the Treasury Officer daily in original with a covering list to the Superintendent, Salt Department, Kharagoda, Ahmedabad District, Bombay Presidency. At the end of each month, each Treasury Officer will send to the Chief Account Officer of Customs, Salt and Opium, Bombay, a statement in Form 59A of all such receipts brought to account during the month.

NOTE.—The forms for indents and receipts to be granted for money received should be obtained from the Bombay Salt Department.

## Imperial Meteorological Department.

**426.** The expenditure of this department, from the year 1882-83, has been brought upon the General Accounts of India, and does not appear in the Provincial Estimates.

**427.** The expenditure is classified as follows:—

*Reporters*, including salaries and allowances of Reporters and their establishments, contingencies connected with their establishments, a separate head of which must be "Cost of service telegrams," both sent and received, paid for by them.

The debit of the Telegraph Department for special local telegraph line also comes under this head.

"Tour Allowances" will be a special sub-head, including cost of journeys of inspection, or to and from hill stations.

*Observatories*, including (1) allowances to Observers, (2) establishment, (3) local contingencies, (4) cost of observing instruments, whether in the observatories or in the Reporters' offices.

*Special Grants:* Grants for the cost of special works or undertakings.

**428.** (*a*) Reporters will draw their bills under the usual rules applicable to Government officers in the Civil Department. Observers will draw bills for their salary or allowance, and for their establishment, under the countersignature ~~of either a Reporter or the local Civil Surgeon or Political~~ Officer who may be in charge of the observatory. Their contingent bills must be countersigned by a Reporter. The contingent bills for observatories in the Central Provinces and Burma will be countersigned by the respective Sanitary Commissioners of those provinces.

(*b*) Bills for unusual expenditure, or for any contingent expenditure exceeding ₹200, or for instruments exceeding ₹50 in value, or for expenditure against the head "Special Grants," must be countersigned by the Reporter to the Government of India.

**429.** The expenditure in connection with observatories and Reporters (except in Calcutta) will be disbursed by Treasury Officers against letters of credit issued annually from the office of the Comptroller, India Treasuries, upon the motion of the Reporter to the Government of India. These should be applied for in March of each year, in the following form:—

1. Name of Treasury;
2. Credit—in whose favour;
3. Limit of monthly fixed allowances;
4. Limit of contingencies for the year;

Article 428 (*a*), page 190—

*For the words* " under the.....Political Officer " *in lines 4 and 5 of this article substitute* " under the signature of the local officer "

*7th List—15-1-15.*

Article 429, page 190—

*Substitute the following for this article :—*

**429.** The expenditure in connection with observatories and Reporters will be disbursed by Treasury Officers against letters of credit issued annually from the office of the Comptroller, India Treasuries, upon the motion of the Director General of Observatories. These should be applied for in March of each year in the following form :—

I. Name of Treasury;
II. Credit—in whose favour;
III. Limit of monthly fixed allowances;
IV. Limit of contingencies for the year;

In addition supplementary letters of credit may be applied for by the Director General of Observatories or any other officer of the Meteorological Department authorised to sanction the expenditure. These letters of credit lapse at the close of the financial year for which issued.

but further credits will be given in the course of the year, should occasion arise. These letters of credit lapse at the close of the financial year for which issued.

**430.** Cancelled.

**431.** Any receipts should be paid into the treasury as receipts of the Meteorological Department.

**432.** All receipts and expenditure upon the local accounts will be passed to the account with the Government of India.

## Civil Veterinary and Horse-breeding Department.

**432A.** Charges connected with the horse-breeding operations in the United Provinces, the Punjab, Rajputana, Central India, Baluchistan, and the Bacteriological Laboratory at Muktésar are dealt with by the Comptroller, India Treasuries, like those of other Imperial Civil Departments.

**432B.** All other charges of the Department are dealt with finally by the Accountant General of the province where they are incurred, the salaries of Provincial Superintendents and educational officers of the department being treated as Imperial charges, and all other charges as Provincial.

**433.** Charges on account of horse-breeding will be paid on presentation at the treasury of bills setting forth the nature of the expenditure. Establishment bills are drawn only by the Inspector General, his assistants, and the Imperial Bacteriologist, but contingent abstracts may be cashed at the treasury on the signature of District Officers also. Detailed bills for sums drawn during a month must be submitted by all drawing officers to the Inspector General for countersignature.

**433A.** An annual assignment statement will be furnished by the Inspector General to the Comptroller, India Treasuries, showing the requirements of the Department connected with the horse-breeding operations and the Bacteriological Laboratory, Muktésar, throughout India, both for fixed and contingent charges. The Comptroller, India Treasuries, will issue payment orders direct to the Treasury Officers, for charges payable at the India Treasuries, and will inform the Accountants General and Comptrollers concerned, as soon as possible after the commencement of each year, of the amounts assigned to meet charges at treasuries under their control, including the charges to be adjusted in the local books which will be shown separately.

## Archæological Surveys.

**434.** The following are the circles:—

(1) Bombay (including Bombay, Sind, Nizam's Dominions, Central Provinces, Central India and Rajputana).

(2) Madras (including Madras and Coorg).

(3) Punjab and United Provinces (Punjab, United Provinces of Agra and Oudh, Ajmer, Kashmir and Nepal).

(4) Bengal and Assam (including Bengal and Assam).

(5) North-West Frontier Province and Baluchistan.

(6) Burma.

NOTE.—The charges for Burma are finally adjusted on the local books.

**435.** Funds are supplied to these circles on letters of credit, which are issued monthly upon the treasuries from which money is required by the Comptroller, India Treasuries, on the application from the Superintendent or Surveyor concerned. These letters of credit lapse at the close of the financial year. Against the funds so placed at their credit, the respective surveyors draw on bills in the prescribed form.

**436.** All transactions upon the local accounts will be passed to the account with the Government of India.

**436A.** For works demanding early execution and beyond the financial capacity of Local Governments, an annual provision is made in the India Estimates, out of which the Government of India in the Education Department allot funds to Local Governments and communicate a copy of the orders to the Comptroller, India Treasuries. The expenditure incurred against the allotment will be audited by the Accountant General of the province concerned, and passed on to the Comptroller, India Treasuries, for adjustment against the provision made in the India Estimates.

## Geological Survey and Museums.

**437.** Funds are supplied to the Geological Survey Department by means of payment orders and letters of credit issued monthly by the Comptroller, India Treasuries, on applications received from the Director of the department. These letters of credit lapse at close of the financial year.

**438.** Before the closing of each month the Director will furnish the Comptroller, India Treasuries, with a memorandum in Form 60 showing the requirements of the department for the ensuing month and the treasuries from which payment is desired.

**439.** For "fixed charges" the Comptroller, India Treasuries, issues payment orders on the respective local Accountants General and Comptrollers, with a view to the Treasury Officers concerned being instructed to pay the bills of the department on presentation; and for "other charges" he issues letters of credit direct upon the treasuries specified in the memorandum. Against these payment orders and letters of credit, Geological Survey Officers will present bills drawn in the prescribed forms, supporting those for their own salary and fixed allowance with last-pay certificates, and previously obtaining on the others the countersignature of the Director.

NOTE.—Officers in the graded list of the Geological Survey Department are permitted to subscribe to the Forest Officers' Provident Fund.

## Central Criminal Intelligence Department.

**439A.** Expenditure incurred by the Central Criminal Intelligence Department will be disbursed by Treasury Officers on bills presented in the usual way, and included in the bi-monthly accounts. The charges will be passed on to the Comptroller, India Treasuries, by the Provincial Accountants General for adjustment on the India books.

## Imperial Service Troops and Imperial Cadet Corps.

**439B.** The procedure relating to charges incurred by these departments is similar to that prescribed in Article 439A.